

## FINANCE (23)

### AGENCY PLAN MISSION, GOALS AND BUDGET SUMMARY

#### AGENCY MISSION:

The mission of the Finance Department is to sustain the City's financial solvency, provide finance-based services to City departments and facilitate economic growth in Detroit through the effective and efficient management of resources and processes that provide essential services, a safer environment and an improved business climate for a World Class City's public and private sector customers.

#### AGENCY GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.

#### AGENCY FINANCIAL SUMMARY:

2003-04 Requested		2002-03 Budget	2003-04 Recommended	Increase (Decrease)
\$ 50,084,723	City Appropriations	\$ 45,110,030	\$ 46,477,964	\$ 1,367,934
\$ 50,084,723	Total Appropriations	\$ 45,110,030	\$ 46,477,964	\$ 1,367,934
\$ 7,690,376	City Revenues	\$ 7,573,728	\$ 7,840,913	\$ 267,185
\$ 7,690,376	Total Revenues	\$ 7,573,728	\$ 7,840,913	\$ 267,185
\$ 42,394,347	NET TAX COST:	\$ 37,536,302	<u>\$ 38,637,051</u>	\$ 1,100,749

#### AGENCY EMPLOYEE STATISTICS:

2003-04 Requested		2002-03 Budget	04-01-03 Actual	2003-04 Recommended	Increase (Decrease)
<u>572</u>	City Positions	<u>554</u>	<u>528</u>	<u>529</u>	<u>(25)</u>
572	Total Positions	554	528	529	(25)

#### ACTIVITIES IN THIS AGENCY:

	2002-03 Budget	2003-04 Recommended	Increase (Decrease)
Administration	\$ 1,797,758	\$ 1,686,080	\$ (111,678)
Assessments	6,285,803	6,648,472	362,669
Purchasing	2,949,642	2,748,726	(200,916)
Treasury	6,562,303	6,510,977	(51,326)
Accounting Operations	15,335,964	15,007,760	(328,204)
Income Tax Operations	6,333,007	7,060,981	727,974
Pension Administration	<u>5,845,553</u>	<u>6,814,968</u>	<u>969,415</u>
Total Appropriations	\$ 45,110,030	\$ 46,477,964	\$ 1,367,934

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### *ADMINISTRATION ACTIVITY INFORMATION*

#### ACTIVITY DESCRIPTION: ADMINISTRATION

The Administration sets and maintains policies and procedures to be used throughout the department for efficient operation and the achievement of its mission, which includes directing and coordinating the activities of the Assessments Division, Treasury Division, Purchasing Division, Income Tax Division, Pension Bureau, and the Accounts Division. The Accounts Division includes the following sections: General Accounting, Accounts Payable, Payroll Audit, Risk Management, Project Administration, Debt Management and Facilities Management. Finance Administration is also charged with developing and assisting in financing for various economic development projects City-wide for governmental and quasi-governmental agencies.

#### GOALS:

1. Provide efficient administrative support for the effective delivery of financial services to our customers which include City agencies and the public.
2. Continually improve our level of customer satisfaction through process improvement initiatives and increased agency linkages.
3. Identify and achieve appropriate levels of personnel for optimal divisional operations.
4. Improve employee morale through increased training and empowerment initiatives.
5. Establish financial policies and procedures to be used throughout City government to maintain financial integrity and solvency.
6. Maintain relationships with credit rating agencies, bond insurers and investors.
7. Serve as liaison for Finance Divisions with City Council, Mayor's Office, Budget, Human Resources, Information Technology Services and other City agencies as needed.

#### MAJOR INITIATIVES:

- The Finance department plans to continue the implementation of the new **Office of Targeted Business**. The budgeted staff for Fiscal Year 2003-04 has been reduced from five full-time positions to only three. This is the result of budget cuts. However though, this office will work to assist City agencies in developing new strategies to offer contractual opportunities for certified Detroit based, small, minority and women owned business. This will be accomplished through several proposed initiatives such as public/private partnerships, outreach programs, and mentor ventures/joint ventures.
- **DRMS 11i** – The Finance department will implement a cash management module to assist the city in taking advantage of higher returns on its investments. Also, Finance will implement **Noetix Views**, a report generating software for end-users that will provide ad-hock management reports and require little or no Oracle programming knowledge. Also, with Noetix Views in place we will install **Dashboard** software to allow up-to-date standardized and/or ad-hock DRMS reports to be available at a touch single button. These reporting tools have the capability to integrate DRMS information with other Finance systems such as BARS, Equalizer, and Fixed Assets systems in future implementations.
- Finance will assist in the establishment of a **Program Management Office (PMO)**. In 2002 the mayor assembled a team of business professionals, the Committee on Operational and Financial Reengineering (COFR). This committee recommended that that the City of Detroit reengineer several of its departments one at a time. The PMO will be a unit dedicated to insuring that every aspect of the reengineering effort is well managed and coordinated across departments. This office will be in the Non-Departmental budget (35).
- **Payroll/Data Entry System** (B-20 migration) - Finance has substantially completed the system requirements stage and will continue to the implementation stage of moving payroll data to a PC based system.

## **FINANCE (23)**

### PLANNING FOR THE FUTURE:

In 2003-2004 the Finance department will complete a study of the entire City of Detroit finance function. During the upcoming fiscal year consultants will work with finance department staff and conduct interviews, focus groups, and/or survey key personnel at virtually all city departments. The group will determine which employees throughout the city are performing duties that should be conducted by Finance Department employees. The group will make recommendations to reorganize as necessary to insure that the Chief Financial Officer has control over the Finance Function.

## FINANCE (23)

### ADMINISTRATION MEASURES AND TARGETS

Goals: Measures	2000-01 Actual	2001-02 Actual	2002-03 Projection	2003-04 Target
Provide efficient administrative support for the effective delivery of financial services: Attend Department Heads meeting	Bi-Monthly	Bi-monthly	Bi-monthly	Bi-monthly
Continually improve our level of customer satisfaction: Response time to complaints and inquiries	2 days	2 days	2 days	1.5 days
Identify and achieve appropriate levels of personnel for optimal divisional operations: Employee slots budgeted Percent of employee slots filled	552 83%	557 89%	577 99%	591 99%
Improve employee morale through training and empowerment: Employees receiving training	97%	97%	99%	99%
Maintain relationships with credit rating agencies and bond insurers: <sup>1</sup> Moody's credit rating Standard and Poor's Fitch Investor's Service	Baa1/Aa3/A1 A-/A/A1 A/A+/A+	Baal/Aa3/A1 A-/A/A1 A/A/A+	Baal/Aa3/A1 A-/A/A1 A/A+/A+	A/Aa3/A1 A-/A/A1 A/A+/A+
<b>Activity Costs</b>	\$1,299,213	\$1,630,476	\$1,797,758	\$1,686,080

<sup>1</sup> Major credit ratings (G.O./Water/Sewerage Disposal)

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Administration</b>	<b>2002-03 Redbook</b>		<b>2003-04 Dept Final Request</b>		<b>2003-04 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Administration</b>						
<i>APPROPRIATION ORGANIZATION</i>						
00058 - Administration						
230010 - Administration	8	\$1,447,758	8	\$2,135,908	7	\$1,364,612
<b>APPROPRIATION TOTAL</b>	<b>8</b>	<b>\$1,447,758</b>	<b>8</b>	<b>\$2,135,908</b>	<b>7</b>	<b>\$1,364,612</b>
10674 - Office of Targeted Business Development						
230015 - Targeted Business Development	5	\$350,000	6	\$474,443	3	\$321,468
<b>APPROPRIATION TOTAL</b>	<b>5</b>	<b>\$350,000</b>	<b>6</b>	<b>\$474,443</b>	<b>3</b>	<b>\$321,468</b>
<b>ACTIVITY TOTAL</b>	<b>13</b>	<b>\$1,797,758</b>	<b>14</b>	<b>\$2,610,351</b>	<b>10</b>	<b>\$1,686,080</b>

**CITY OF DETROIT**  
**Budget Development for FY 2003 - 2004**  
**Appropriations - Summary Objects**

	<b>2002-03 Redbook</b>	<b>2003-04 Dept Final Request</b>	<b>2003-04 Mayor's Budget Rec</b>
<b>AC0523 - Administration</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	789,924	846,454	680,274
EMPBENESL - Employee Benefi	395,105	484,810	401,514
OPERSUPSL - Operating Suppli	81,030	95,375	95,375
OPERSVCSL - Operating Servic	490,899	526,752	456,087
CAPEQUPSL - Capital Equipmei	0	464,000	0
OTHEXPSSL - Other Expenses	40,800	192,960	52,830
<i>A23000 - Finance Department</i>	<i>1,797,758</i>	<i>2,610,351</i>	<i>1,686,080</i>
<b>AC0523 - Administration</b>	<b>1,797,758</b>	<b>2,610,351</b>	<b>1,686,080</b>
<b>Grand Total</b>	<b>1,797,758</b>	<b>2,610,351</b>	<b>1,686,080</b>

## **FINANCE (23)**

### ***ASSESSMENTS ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: ASSESSMENTS**

This activity is responsible for annually determining the assessed value, taxable value and capped value of all 420,830 residential, commercial and industrial real and personal property parcels within the City for the purpose of levying the taxes lawfully imposed thereon.

#### **GOALS:**

1. Value and assess all properties not exempt by the December 31<sup>st</sup> statutory tax day and produce an assessment roll by February 1<sup>st</sup>.
2. Review and/or appraise properties in accordance with changes as indicated by all building permits issued and received by tax day for the next year's assessments.
3. Complete all requests for combinations and divisions of real property descriptions where taxes are current.
4. Field review, then value all personal property accounts and assess same subject to personal property statements as filed and audited. Assign appropriate assessments to known businesses where statements have not been filed.
5. Alter and correct proposed valuations relative to the required annual review, and amend the assessment and tax roll due to litigation of protested assessments.
6. Produce special assessment rolls when required, and effect preparation and delivery of City and County tax rolls, as required.
7. Fully implement changes in the General Property Tax Act required by Proposal A and related legislation.
8. Develop and implement policy and procedures to properly assess properties in the Neighborhood Enterprise Zone (NEZ), Renaissance Zone and Empowerment Enterprise Zone.
9. Computerization of a Personal Property Assessment Administration System that will enable the City to more efficiently capture all personal property taxable value in accordance with the General Property Tax Act through discovery and audit.
10. The Smart Maps are now complete and the GIS Section is in the process of adding building footprints to them.

#### **MAJOR INITIATIVES:**

- Implementation of a new real property software system that is compliant with the new personal property software.
- Implementation of a new sketching software system that works in concert with the new real property system, thereby allowing appraisers to electronically attach sketches to the appraisal record.
- The neighborhood concept developed by Assessors' in 1968 for economic studies has been redistricted to now mirror those areas used by P&DD in their ten (10) Cluster Concept as a result of the studies done by the Community Reinvestment Group.
- The major work-effort for this year is the conversion of data that could not be electronically transferred, as well as to verify the quality of the data that did transfer. There are over 411,000 parcels.
- We have re-engineered our business practices to be more efficient through an imperative 'continual' cross-training initiative for staff whereby one appraiser can address all classifications of property (real and personal).

#### **PLANNING FOR THE FUTURE:**

- Land re-evaluation of the entire City. The land values for assessment purposes are seriously undervalued. The last time a land re-evaluation was done in the City was 1973 and there have been dramatic changes in value since that time.
- An expansion of our web site is currently under development. An analysis of Equalizer and Real Property Assessment System (RPAS) websites to determine which would be best for the City of Detroit.
- The real and personal property systems are now combined on one database. Assessors continue to verify the accuracy of the converted data.
- An electronic storage retrieval system - Assessors has the equipment and are now in the process of expanding our business practice to incorporate computer aided sketches, digital pictures, and images of records into our files.

## FINANCE (23)

### ASSESSMENTS MEASURES AND TARGETS

Goals: Measures	2000-01 Actual	2001-02 Actual	2002-03 Projection	2003-04 Target
Value and assess all properties not exempt by the December 31 statutory tax date and produce an assessment roll by February 1 <sup>st</sup> :				
Implementation of ordered Tax Roll changes within 20 days	95%	95%	95%	95%
“Taxpayer of Record” updates	20,285	20,285	11,640	22,000
Homestead affidavits processed <sup>1</sup>	3,905	3,905	15,371	16,000
Review and/or appraise properties in accordance with changes as indicated by all building permits issued and received by tax day for the next years’ assessments:				
Response to development requests within 4 days	100%	100%	100%	100%
Reappraisals – permits	19,961	1,656	21,100	23,000
Reappraisals - other changes	73,003	36,816	95,000	9,000
Engineering changes	2,808	1,641	2,000	2,000
Engineering changes, other	77	214	500	500
City acquisitions processed	2,120	708	1,000	1,000
City sales processed	4,422	2,448	3,000	3,000
State Auction sales	1,853	1,150	1,500	68,850
Nuisance abatement appraisals	46	46	10	20
New construction – residential	198	198	175	300
Exemption status investigations	227	242	240	350
Reviews of City-owned property	6,542	12,115	6,400	6,500
Number of unsafe/illegal bldg. Conditions reports	4,807	4,907	4,500	4,700
Building permits processed	16,066	11,659	28,000	28,000
Complete all requests for combinations and divisions of real property where taxes are current:				
Deeds	14,378	0	16,000	20,000
Transfer affidavits processed	11,730	11,640	12,000	16,500
Sales verifications/entered	82,251	68,704	81,000	85,000

<sup>1</sup> Includes original submissions, updates and recessions.



## FINANCE (23)

### ASSESSMENTS MEASURES AND TARGETS (Continued)

Goals: Measures	2000-01 Actual	2001-02 Actual	2002-03 Projection	2003-04 Target
Field review, then value all personal property accounts and assess same subject to personal property statements as filed and audited:				
Personal property field reviews	0	15,000	0	18,000
Personal property forms mailed	17,402	17,000	18,300	19,000
Personal property statements processed <sup>2</sup>	4,367	6,000	4,400	4,800
Personal property audits	173	200	0	250
Alter and correct proposed valuations relative to the required annual review and litigation of protested assessments:				
February Assessor Review Taxpayer Concerns (Walk-ins)	N/A	-	2,707	3,000
Taxpayer appeals - assessments reviewed	9,875	-	1,002	1,500
Taxpayer Letter Appeals	-	-	1,868	2,000
Taxpayer Protective Appeals	-	-	900	1,000
Board of Review - assessment appeals processed	6,649	-	2,400	2,500
Board of Review - hardships processed	2,316	2,984	1,976	2,425
Michigan Tax Tribunal judgments/stipulations processed	101	251	267	400
STC orders processed	45	45	55	65
Michigan Tax Tribunal small claims new filings	116	100	223	400
Michigan Tax Tribunal full tribunal new filings	53	58	145	160
Michigan Tax Tribunal full tribunal docket preparation	47	24	85	50
Produce special assessment rolls when required, and effect preparation and delivery of City and County tax rolls, as required:				
Special assessment roll items	2,000	2,000	7,136	7,500
Assessment reviews	117,375	117,375	125,000	130,000
<b>Activity Costs</b>	<b>\$6,027,674</b>	<b>\$6,240,269</b>	<b>\$6,285,803</b>	<b>\$6,648,472</b>

<sup>2</sup> Branched consolidated into primary statement.

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Assessment</b>	<b>2002-03 Redbook</b>		<b>2003-04 Dept Final Request</b>		<b>2003-04 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Assessments Division</b>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00060 - Assessments Division						
230120 - Assessment	74	\$6,285,803	76	\$6,807,674	71	\$6,648,472
<b>APPROPRIATION TOTAL</b>	<b>74</b>	<b>\$6,285,803</b>	<b>76</b>	<b>\$6,807,674</b>	<b>71</b>	<b>\$6,648,472</b>
<b>ACTIVITY TOTAL</b>	<b>74</b>	<b>\$6,285,803</b>	<b>76</b>	<b>\$6,807,674</b>	<b>71</b>	<b>\$6,648,472</b>

**CITY OF DETROIT**  
**Budget Development for FY 2003 - 2004**  
**Appropriations - Summary Objects**

	<b>2002-03 Redbook</b>	<b>2003-04 Dept Final Request</b>	<b>2003-04 Mayor's Budget Rec</b>
<b>AC1023 - Assessments</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	3,235,671	3,587,790	3,451,898
EMPBENESL - Employee Benefi	1,616,476	2,028,501	2,021,191
PROFSVCSL - Professional/Con	791,050	446,221	446,221
OPERSUPSL - Operating Suppli	25,898	44,122	34,122
OPERSVCSL - Operating Servic	616,708	701,040	695,040
<i>A23000 - Finance Department</i>	<i>6,285,803</i>	<i>6,807,674</i>	<i>6,648,472</i>
<b>AC1023 - Assessments</b>	<b>6,285,803</b>	<b>6,807,674</b>	<b>6,648,472</b>
<b>Grand Total</b>	<b>6,285,803</b>	<b>6,807,674</b>	<b>6,648,472</b>

## **FINANCE (23)**

### ***PURCHASING ACTIVITY INFORMATION***

#### ACTIVITY DESCRIPTION: PURCHASING

This activity is responsible for the processing of City purchase orders and contracts. It also serves as a liaison between the City and business enterprises.

#### GOALS:

Improve customer satisfaction by instituting purchasing processes that meet the needs of departments and suppliers in an accurate and timely manner.

1. Purchase the City's goods and services in a manner to obtain the highest value for the lowest possible cost.
2. Reduce the length of time required to obtain goods and services.
3. Increase the participation of small, minority and Detroit-based business enterprises.

#### MAJOR INITIATIVES:

- Upgrade to the 11i version/Stabilization of the DRMS/Oracle Purchasing Module.
- Phase II implementation of Internet and other electronic procurement techniques and procedures, (i.e., Receipt of on-line bids).
- Continued outreach and training of departmental personnel, particularly management and liaison personnel, in the new policies and procedures required in the performance of purchasing functions since implementation of the DRMS/Oracle Purchasing Module and the issuance of the revised Purchasing Ordinance in April 2000.
- Continuation of outreach and training of suppliers in utilizing DRMS/Oracle, EPAC, and other procurement procedures, and the changes associated with the revised Purchasing Ordinance.
- Monitoring compliance with the Prompt Payment Ordinance.
- Continuation of professional training for Purchases Agents, including professional certifications.
- Continuation of the review and reorganization of Purchasing Division's professional and clerical staff titles, duties and workloads. (Continuous Improvement Process)

#### PLANNING FOR THE FUTURE:

In the interest of continuous improvement, the Purchasing Division has identified a number of technological and alternative processes, which should be investigated over the next three (3) to five (5) years, that may advance the City of Detroit's procurement efforts.

- On-line supplier responses to solicitations, Request for Quotes (RFQs) and Request for Proposals (RFPs). (Currently ITS and the Purchasing Division are working with the E-PAC group to implement these enhancements. Phase I is completed, which involved on-line bid documents made available to suppliers).
- General Acceptance of electronic quotes from vendors in a secured environment.
- On-line (automatic) re-ordering of supplies when the requirements reach the maximum allowable depletion levels (EOQ).
- Electronic Data Interface (EDI) for price lists or at a minimum the use of the Price Lists available on CD-ROM.

## **FINANCE (23)**

Incorporating these options will assist the Purchasing Division in becoming more responsive to the needs of its customers, the agencies, and thereby increasing the satisfaction of its beneficiaries, the City's businesses and residents.

Additionally, the Purchasing Division must consider strategic Human Resources Planning. With the recent influx of the DRMS technology, the need for clerical support has declined, because the tasks generally performed by these staff members have been transferred to the professional staff. However, it is also anticipated that approximately 15% of staff will be eligible for retirement within the next five (5) years. It is anticipated that additional recruitment and training will also be necessary to maintain productivity.

The DRMS technology has also emphasized the need for standardization of purchasing methods. Instruction in these standardized methods for all of the city agencies, which will benefit all of the financial applications, will require a central training operation that the Purchasing Division will plan and implement.

To further broaden the awareness of changes that occur within the Purchasing Division but impact the internal and external customers, a regular schedule of Departmental Liaison and Vendor Outreach functions will continue to be planned and implemented.

## FINANCE (23)

### PURCHASING MEASURES AND TARGETS

Goals: Measures	2000-01 Actual	2001-02 Actual	2002-03 Projection	2003-04 Target
Improve customer satisfaction through training in the use of purchasing processes that meet the needs of departments and suppliers in an accurate and timely manner:				
Departmental training (mass and special)	Quarterly	Quarterly	Quarterly	Quarterly
Supplier training (mass)	Bi-Annually	Bi-Annually	Bi-Annually	Bi-Annually
Detroit Based Supplier Outreach and Training	Bi-Annually	Bi-Annually	Bi-Annually	Bi-Annually
Staff training and development sessions	Quarterly	Quarterly	Quarterly	Quarterly
Time for procurement process	50 days	53 days	50 days	45 days
Response time for formal complaints	7 days	5 days	7 days	5 days
Purchase order changes processed <sup>*1</sup>	300	105	200	100
Contracts processed	1,200	896	1,500	1,000
Contract changes processed	400	904	500	1,000
Number of Detroit-Based Small Business contracts	2,793	2,568	3,200	3,500
Standard Purchase Orders (SPO's) processed <sup>*2</sup>	700	427	500	500
Period Agreements processed	728	593	800	600
<b>Activity Costs</b>	<b>\$2,607,683</b>	<b>\$2,550,208</b>	<b>\$2,949,642</b>	<b>\$2,748,726</b>

<sup>\*1</sup> More accurate forecasting of estimated expenditures, longer term purchase order contracts and consolidation into Citywide purchases has reduced and is expected to further reduce the volume of purchase order changes.

<sup>\*2</sup> Standard Purchase Orders for specific requirements may be further reduced in the future with more accurate projections of requirements, longer term purchase order contracts and more comprehensive period agreements.

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Purchasing</b> <b>Purchasing Division</b>	<b>2002-03</b> <b>Redbook</b>		<b>2003-04</b> <b>Dept Final</b> <b>Request</b>		<b>2003-04</b> <b>Mayor's</b> <b>Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<i>APPROPRIATION</i> <i>ORGANIZATION</i>						
00061 - Purchasing Division						
230080 - Purchasing	39	\$2,817,642	37	\$2,996,758	34	\$2,748,726
<b>APPROPRIATION TOTAL</b>	<b>39</b>	<b>\$2,817,642</b>	<b>37</b>	<b>\$2,996,758</b>	<b>34</b>	<b>\$2,748,726</b>
10883 - Living Wage Compliance						
230085 - Living Wage	2	\$132,000	2	\$132,759	0	\$0
<b>APPROPRIATION TOTAL</b>	<b>2</b>	<b>\$132,000</b>	<b>2</b>	<b>\$132,759</b>	<b>0</b>	<b>\$0</b>
<b>ACTIVITY TOTAL</b>	<b>41</b>	<b>\$2,949,642</b>	<b>39</b>	<b>\$3,129,517</b>	<b>34</b>	<b>\$2,748,726</b>

**CITY OF DETROIT**  
**Budget Development for FY 2003 - 2004**  
**Appropriations - Summary Objects**

	<b>2002-03 Redbook</b>	<b>2003-04 Dept Final Request</b>	<b>2003-04 Mayor's Budget Rec</b>
<b>AC1523 - Purchasing</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,727,921	1,747,117	1,489,077
EMPBENESL - Employee Benefi	869,850	997,611	874,860
OPERSUPSL - Operating Suppli	14,178	14,178	14,178
OPERSVCSL - Operating Servic	337,693	370,611	370,611
<i>A23000 - Finance Department</i>	<i>2,949,642</i>	<i>3,129,517</i>	<i>2,748,726</i>
<b>AC1523 - Purchasing</b>	<b>2,949,642</b>	<b>3,129,517</b>	<b>2,748,726</b>
<b>Grand Total</b>	<b>2,949,642</b>	<b>3,129,517</b>	<b>2,748,726</b>



## **FINANCE (23)**

### ***TREASURY ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: TREASURY**

The Treasury Division collects and records all taxes and monies received by the City and all taxes received by the Detroit Board of Education, acts as custodian of all funds and other liquid assets which belong to the City, and disburses funds in accordance with the warrant of the Finance Director and/or the Detroit Board of Education's Fiscal Officers .

#### **GOALS:**

Add value for our customers and stakeholders through the effective, efficient management and safeguarding of the City's financial activities, assets and human resources.

1. Maximize revenue collections.
2. Maintain excellent customer relations.
3. Provide safe working conditions.
4. Maintain accurate records.
5. Operate a cost-effective unit.
6. Safeguard City assets.

#### **MAJOR INITIATIVES:**

Investment in human resources and information technology, business process re-engineering and inter-agency cooperation will enable Treasury to better manage the city's receivables.

Major initiatives include:

- The Finance Department is replacing the Treasury Division's BARS and Accounts Receivable (BARS) System. This new system will add numerous improvements to the billing and collection processes, and will also provide access to property account information to our residents, property owners and other stakeholders. This will also eliminate reliance upon any manual processes. It is envisioned that the completing of this project will be FY 2003-2004.
- The City hired a tax collections agency that will collect, on behalf of the City, certain known delinquent receivables identified by the City and the agency. These receivables will include, but not limited to, Real and Personal Property Taxes. Part of the contract with the collections agency requires the agency to provide knowledge transfer and training from this collection project to the City.
- Determining the collecting ability of outstanding accounts receivable.
- Computerization of the escheats system.
- Participation in the upgrade of the DRMS Project to version 11i.
- Cooperating with all city agencies to maximize collection of delinquent receivables.
- Collection initiative with Wayne County.
- Participation on the Mayor's Office committee to activate the Municipal Ordinance Violations Bureau.

#### **PLANNING FOR THE FUTURE:**

In fiscal year 2003-2004, planned initiatives include:

- Consolidation of the Property Tax and Revenue Collection Units.
- Conversion of property tax data from BARS to Equalizer.
- Collaboration with the Law Department's aggressive pursuit of delinquent Municipal Civil Infractions judgments. Refining the collections strategy on this important initiative will be a long-term project.

## FINANCE (23)

### TREASURY MEASURES AND TARGETS

Goals: Measures	2000-01 Actual	2001-02 Actual	2002-03 Projection	2003-04 Target
Add value for our customers and stakeholders through the effective, efficient management and safeguarding of the City's financial activities, assets and human resources:				
Number of customer complaints	26	875	800	750
Timeliness of complaints answered	2.59 days	2 days	2 days	2 days
Timely processing of refund orders	10 days	10 days	10 days	8 days
Percent of current property tax levy collected in current year	85.7%	87%	88%	91%
Total time to process overpayments	50 days	50 days	45 days	35 days
Interest on Michigan Tax Tribunals	\$20,649	\$231,329	\$30,000	\$30,000
Prior year delinquent property tax collections (including interest and penalty)	\$37,068,000	\$55,549,063	\$38,000,000	\$38,000,000
Delinquent Property Tax Collection rate	20.6%	33%	25%	25%
Number of agencies using Collection Unit services	27	27	27	27
Number of property tax receipts processed <sup>1</sup>	450,000	595,944	475,000	700,000
Receipts processed - teller <sup>2</sup>	149,266	176,585	156,000	230,000
Checks disbursed	1,212,008	1,110,111	1,010,000	1,000,000
Income tax checks deposited <sup>3</sup>	90,494	86,231	90,000	85,000
Monies "escheated" to the State	\$0	\$850,000	\$750,000	\$1,000,000
Customers served on site	268,250	292,300	280,000	300,000
<b>Activity Costs</b>	<b>\$5,617,779</b>	<b>\$6,021,838</b>	<b>\$6,562,303</b>	<b>\$6,510,977</b>

<sup>1</sup> Increase is due to a quarterly tax mailing, semi-annual dunning letters, and aggressive central collection efforts.

<sup>2</sup> Increase is due to the number of taxpayers paying in person and also an increase in the Negotiated Payment Plan (NPP).

<sup>3</sup> Treasury anticipates a decrease due to the increase in lockbox, payments.

\* Principal Collection

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Treasury</b>	<b>2002-03</b>		<b>2003-04</b>		<b>2003-04</b>	
	<b>Redbook</b>		<b>Dept Final</b>		<b>Mayor's</b>	
<b>Treasury Division</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00063 - Treasury Division						
230070 - Treasury	87	\$6,562,303	86	\$6,771,334	83	\$6,510,977
<b>APPROPRIATION TOTAL</b>	<b>87</b>	<b>\$6,562,303</b>	<b>86</b>	<b>\$6,771,334</b>	<b>83</b>	<b>\$6,510,977</b>
<b>ACTIVITY TOTAL</b>	<b>87</b>	<b>\$6,562,303</b>	<b>86</b>	<b>\$6,771,334</b>	<b>83</b>	<b>\$6,510,977</b>

**CITY OF DETROIT**  
**Budget Development for FY 2003 - 2004**  
**Appropriations - Summary Objects**

	<b>2002-03 Redbook</b>	<b>2003-04 Dept Final Request</b>	<b>2003-04 Mayor's Budget Rec</b>
<b>AC2023 - Treasury</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,898,702	2,873,974	2,687,589
EMPBENESL - Employee Benefi	1,437,754	1,613,628	1,576,856
PROFSVCSL - Professional/Con	770,719	611,400	611,400
OPERSUPSL - Operating Suppli	72,371	128,112	90,912
OPERSVCSL - Operating Servic	1,382,757	1,544,220	1,544,220
<i>A23000 - Finance Department</i>	<i>6,562,303</i>	<i>6,771,334</i>	<i>6,510,977</i>
<b>AC2023 - Treasury</b>	<b>6,562,303</b>	<b>6,771,334</b>	<b>6,510,977</b>
<b>Grand Total</b>	<b>6,562,303</b>	<b>6,771,334</b>	<b>6,510,977</b>

## FINANCE (23)

### *ACCOUNTING OPERATIONS ACTIVITY INFORMATION*

#### ACTIVITY DESCRIPTION: ACCOUNTING OPERATIONS

The Accounts Division is responsible for maintaining accounting controls; pre-audit of expenditures; processing all payments including payrolls; investment of surplus funds. This Activity includes 1) General Accounting, (2) Project Administration, 3) Accounts Payable, 4) Payroll Audit, 5) Risk Management, as well as coordinating the sale of bonds for the financing of the City's capital programs and Debt Management. The Accounts Division also administers Income Tax operations, the Pension Bureau, and Employee Benefit Plans, which are housed in separate Activities.

The **Risk Management Unit** protects the assets and earning power of the City from loss or destruction and is responsible for maintaining the self-insurance Risk Management Fund created in 1995. The **Debt Management Unit** is responsible for financing the City's capital needs and those of quasi-public agencies (i.e., GDRRA, a separate Activity in the Non-Departmental Section), and for the investment of all City funds excluding pension funds.

#### GOALS:

1. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors taxpayers and employees in an accurate and timely manner.
2. Improve the payment processing time by upgrading systems and continuously improving internal operations.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing income tax revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
5. Improve the City's system of financial control.
6. Improve readiness of financial information to expedite audit process.

#### MAJOR INITIATIVES:

##### **General Accounting:**

- Facilitate and test the upgrade of the DRMS System to Oracle version 11i.
- Complete the installation of an in-house Fixed Assets System for compliance with GASB 34 on a continuous and independent basis.

##### **Accounts Payable:**

- Implementation of the Accounts Payable Module in Oracle version 11i.
  - a. Ensure that all the necessary Accounts Payable processes and Finance Department procedures are included in the "Scope of Processes" being implemented into Oracle 11i.
  - b. Ensuring that all processes and procedures implemented within Oracle 11i are appropriately tested and approved for production.
- To put the Police Department workers' compensation Explanation of Benefits invoices on an interface with ReviewWorks Company, so that they can be processed and paid without any manual data entry.
- Complete the reporting mechanisms surrounding the implementation of the "Duplicate Payment and Recovery Process" with the Revenue Collections Unit of the Treasury Division.
- The "Duplicate Payment and Recovery Process" has been implemented. The Revenue Collections Department participation ensures that vendors/contractors clearances are taken care of before any new contracts are entered into with the City of Detroit.
- Establish and set processing standards for the Accounts Payable staff.
- Reduce the number of invoices on the "Invoices On Holds Report" to where nothing is on the report for over two weeks.
- Pay 100% of all proper invoices presented to the City of Detroit within 30 calendar days.
- Schedule meetings with vendors/contractors to determine ways of reducing the large amount of paper (invoices) being presented to process payments.

## **FINANCE (23)**

- Review all City of Detroit “Lease and Maintenance” contract agreements and where possible eliminate any inappropriate and/or unnecessary maintenance agreement payments.
- Improve Accounts Payable processes and procedures for collecting payments from “Quasi” City departments for payments made by the City of Detroit on their behalf and primarily pertaining to utility and telecommunication charges.
- Scan all payment documents into database; allowing agency personnel to view only, any and all payment documents.

### **Payroll Audit:**

- The Payroll Audit Section is striving to reduce inventories in status changes and unapplied contract retroactive pay increases, and be in position to process employee merit increases in a timely manner.
- Provide agencies with proper training in order to help expedite the processing of gross pay adjustments.
- Implement Michigan Single Disbursement procedures for Friend of the Court payments. This is necessary to comply with a national requirement stipulating that all states must implement a single disbursement unit for all employers.

### **Risk Management:**

- Working with the Chief Financial Officer on the Risk Management Council and providing a yearly report to City Council on Risk Management Fund.
- Conducting monthly meeting with the Law Dept claims section to develop an overall Risk Management program for the city. This plan will include follow through on every claim and solutions to reduce the city overall liability.
- Establishment of a fact sheet to be shared with City departments to highlight areas where risk exposure might be investigated, potentially improving safety conditions and yielding lower insurance premiums.
- The Workers Compensation Unit has made improvements to the workers compensation system and continues to explore ways to reduce the workers compensation payroll.
- The Workers Compensation Unit continues to conduct quarterly training seminars for its adjusting staff. These in-house classes are led by Board Certified Physicians, and assist in keeping our employees abreast of new medical procedures and techniques. In addition, Workers Compensation adjusters have the opportunity to attend free medical seminars that are hosted by independent medical examiners.
- When a workers compensation claim is deemed a compensable job related injury, telephonic medical case management is put into place. Registered nurses are assigned to assist us with proper medical management to expedite the employee's return to work to their current position or a temporary, restricted duty position.
- The Central Safety Office continues to monitor City employees that have driving responsibilities to ensure that drivers with valid driver's licenses are operating City vehicles. In addition, training classes are held to assist in identifying and avoiding those safety hazards specific to their department and job assignment.
- Continuing to assist City departments in establishing Safety Committees. Presently there are twelve (12) City departments that hold regular safety meetings.

### **Debt Management:**

- Coordinating the issuance and sale of General Obligation Bonds to finance capital improvement projects and refinance a portion of the City's current debt.
- Coordinating the issuance and sale of Water Supply System Revenue and Revenue Refunding Bonds and Sewage Disposal System Revenue and Revenue Refunding Bonds to finance Detroit Water and Sewerage Department capital improvement projects and refinance outstanding debt.
- Periodic presentations to rating agencies and investor groups focusing on the City of Detroit's financial stability, financial controls, economic development initiatives and strong management team to foster continued improvement of the City's bond ratings.
- Coordinating the financing of \$30 million in capital expenditures for a vehicle leasing program to be managed by the Department of Public Works and the Vehicle Steering Committee.
- Coordinating the financing of \$60 million in capital expenditures for improvements required to maintain the Public Lighting Department's plant and equipment.

## **FINANCE (23)**

### PLANNING FOR THE FUTURE:

#### **General Accounting:**

- The division will implement a reorganization plan to re-establish the grant monitoring function within the Finance Department, and will continue to comply with the reporting requirements of GASB 34.

#### **Accounts Payable:**

- The Accounts Payable Department will analyze and report the summarization of the payment performances of all Agency invoice payments.
  - a. This involves tabulating, analyzing, and compiling the various agency payment practices and patterns for reporting purposes, and will enable the Accounts Payable Department to better determine whether an Agency needs additional staff, training, and/or equipment.
  - b. This will also allow the Accounts Payable Section the ability to determine what actions need to be taken to improve the payment processes.
- Expand upon the review of City of Detroit “Lease and Maintenance” contract agreements to make sure that buyout options are being exercised at the appropriate time, and that maintenance cost provisions are being properly addressed when they are determined to be too costly and/or unnecessary.
- Streamline the accounts payable “pricing” for SPO’s and BPO Release’s.
- Provide guidance and training for Agency reports generating and usage.
- To implement and enforce a Finance Administration policy for proper “Invoice Sequencing.”
- Automate the invoicing process with telecommunications services.
- Working to centralize the payment of Water and Sewerage charges being assessed to City departments onto one monthly billing.
- Allow vendors to view all payment documents they’ve submitted to the City for services and/or goods.
- Upgrade and stream the City’s 1099 processing and reporting mechanism.

#### **Payroll Audit:**

- Assist with the development and implementation of a new Payroll System for the City of Detroit.

#### **Risk Management:**

- Risk Management Section is planning on working closely with the Human Resources Department to develop, broaden and gain acceptance for the use of light duty assignments to aid in the reduction of workers compensation payroll costs.
- Risk Management Section is working to establish a loss control program to survey City buildings and structures on a periodic basis to study fire prevention.
- In conjunction with the Law Department claims section, we would like to establish a 24-hour hot line “1800 REPAIR IT” where citizens could report any hazard i.e. missing or broken stop sign, traffic light, sidewalks, and streetlights.
- We are also looking to enlist our departments to be our eyes and ears to report hazardous conditions i.e. bus drivers and police to report on pot holes, DPW on missing stop signs and sidewalk damage. This program will be roll out as “Risk Management is Everyone Business”.

#### **Debt Management:**

- Development of alternative financing structures to assist the City of Detroit in meeting the economic development needs of a growing City.
- Continuous monitoring of market conditions to produce savings from those refinancing opportunities that are presented in the financial markets.

## FINANCE (23)

### ACCOUNTING OPERATIONS MEASURES AND TARGETS

Goals: Measures	2000-01 Actual	2001-02 Actual	2002-03 Projection	2003-04 Target
Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees:				
Journal vouchers processed	8,963	9,446	10,000	10,000
Payroll documents processed	35,000	44,604	45,600	46,000
Vendor payments processed	133,528	207,377	150,000	150,000
Manual quick checks prepared	201	107	50	100
Annuity refunds processed (Absence of new defined contribution plan)	1,942	3,000	2,750	2,775
Payroll checks	835,000	600,421	600,000	600,000
Payroll disbursements	8,700	6,500	6,600	6,700
Days to respond to Deferred Compensation inquires	2	1	1	1
Days to respond to formal Deferred Compensation withdrawal questionnaires	7	7	5	5
Number of days to complete monthly general and non-general fund investment reconciliations	30	30	30	30
Improve payment processing time by upgrading systems and continuously improving internal operations:				
Percent of valid invoices paid in 45 days	90%	99%	100%	100%
Improve the City's financial position by maximizing income tax revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion:				
Number of employee accident reports filed	2,324	2,330	2,224	2,100
Number of employees on Workers' Compensation	1,000	670	630	600
Timely investigation of all accident reports <sup>1</sup>	2.0 days	2.0 days	2.0 days	2.0 days
Workers' Comp payroll	\$12,311,429	\$11,531,742	\$11,000,000	\$10,800,000
Workers' Comp medical (excludes Water Dept.)	\$6,300,000	\$6,200,000	\$6,100,000	\$6,000,000
Number of Vehicular Accidents	1,267	1,040	1,000	910
Accounts Payable payments in 45 days	98%	99%	100%	100%
Begin the implementation of a consolidated city-wide lease purchase program	January 2001	On Going	On Going	On Going
Complete the arbitrage rebate calculations for the city and all related entities	On Going	On Going	On Going	On Going
Investment portfolio rate of return	3.99%	2.89%	2.0%	1.5%
General obligation Bond credit rating (Moody's)	Baa1	Baa1	A	A
Completion of a new City of Detroit Debt policy	Gathering Data	Draft Policy	Completed November 2002	Completed
Number of days to process daily investment transactions	2	2	2	2
<b>Activity Costs</b>	<b>\$13,072,479</b>	<b>\$15,280,678</b>	<b>\$15,335,964</b>	<b>\$15,007,760</b>



**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Project Administration</b> <b>Accounts Division - Administration</b>	<b>2002-03</b> <b>Redbook</b>		<b>2003-04</b> <b>Dept Final</b> <b>Request</b>		<b>2003-04</b> <b>Mayor's</b> <b>Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<i>APPROPRIATION ORGANIZATION</i>						
00245 - Accounts Division - Administration						
230020 - Project Administration	9	\$692,297	10	\$897,954	9	\$781,645
230030 - Accounts Payable	25	\$1,450,017	27	\$1,608,835	22	\$1,262,282
230060 - Payroll Audit	30	\$1,680,661	31	\$2,154,414	26	\$1,578,096
230090 - Debt Management	7	\$708,479	7	\$709,477	7	\$722,136
230100 - Risk Management	36	\$2,566,033	36	\$2,496,607	34	\$2,488,371
230130 - General Accounting	32	\$3,271,126	33	\$3,837,531	31	\$3,264,265
230240 - Facilities Management	1	\$112,777	1	\$118,228	0	\$0
<b>APPROPRIATION TOTAL</b>	<b>140</b>	<b>\$10,481,390</b>	<b>145</b>	<b>\$11,823,046</b>	<b>129</b>	<b>\$10,096,795</b>
00832 - Departmental Accounting Operations						
230050 - Departmental Accounting Operations	79	\$4,854,574	81	\$5,304,023	74	\$4,910,965
<b>APPROPRIATION TOTAL</b>	<b>79</b>	<b>\$4,854,574</b>	<b>81</b>	<b>\$5,304,023</b>	<b>74</b>	<b>\$4,910,965</b>
<b>ACTIVITY TOTAL</b>	<b>219</b>	<b>\$15,335,964</b>	<b>226</b>	<b>\$17,127,069</b>	<b>203</b>	<b>\$15,007,760</b>

**CITY OF DETROIT**  
**Budget Development for FY 2003 - 2004**  
**Appropriations - Summary Objects**

	<b>2002-03 Redbook</b>	<b>2003-04 Dept Final Request</b>	<b>2003-04 Mayor's Budget Rec</b>
<b>AC2523 - Accounting Operations</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	8,969,159	9,619,367	8,622,617
EMPBENESL - Employee Benefi	4,501,685	5,474,680	5,040,927
PROFSVCSL - Professional/Con	757,500	937,500	172,500
OPERSUPSL - Operating Suppli	129,917	124,585	122,119
OPERSVCSL - Operating Servic	828,590	840,905	919,565
CAPEQUPSL - Capital Equipmei	37,113	12,032	12,032
OTHEXPSSL - Other Expenses	94,000	94,000	94,000
FIXEDCHGSL - Fixed Charges	18,000	24,000	24,000
<i>A23000 - Finance Department</i>	<i>15,335,964</i>	<i>17,127,069</i>	<i>15,007,760</i>
<b>AC2523 - Accounting Operations</b>	<b>15,335,964</b>	<b>17,127,069</b>	<b>15,007,760</b>
<b>Grand Total</b>	<b>15,335,964</b>	<b>17,127,069</b>	<b>15,007,760</b>

## **FINANCE (23)**

### ***INCOME TAX OPERATION ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: INCOME TAX OPERATION**

Administer and enforce the Michigan Uniform Income Tax Act (Ordinance 900-F) and the Michigan Utility Users Tax Act (Ordinance No. 521-G)

#### **GOALS:**

1. To maintain and enhance the fully integrated income and utility users Tax Administration System (TAS).
2. Continuous improvement of customer services.
3. Continue outreach programs.
4. Enhance income and utility users tax base.
5. Maximize income and utility users tax revenue.

#### **MAJOR INITIATIVES:**

Several major initiatives are underway:

- The City has hired a tax collections agency that will collect, on behalf of the City, certain known delinquent receivables identified by the City and the agency. These receivables will include, but not limited to, delinquent Income Taxes. Part of the contract with the collections agency requires the agency to provide knowledge transfer and training from this collection project to the City.
- Timely processing of Income Tax returns.
- Provide support and maintenance of TAS system in-house on City's Unix platform.
- Monitor impact of Utility deregulation of City's revenue.
- Upgrade Tax Imaging System hardware and software.
- Contract for outside collection effort of delinquent taxpayers.
- Electronic processing of withholding payments.
- Implement non-filter program to increase taxpayer compliance with City Ordinance.

#### **PLANNING FOR THE FUTURE:**

- Website enhancements including on-line inquiries.
- Implement Interactive Voice Response System.
- Continue specialized compliance of IRS, Casino and Building and Safety permits.
- Electronic Tax Filing.
- Upgrade of Income Tax Call Center distribution telephone system.

## FINANCE (23)

### INCOME TAX OPERATION MEASURES AND TARGETS

Goals: Measures	2000-01 <sup>1</sup> Actual	2001-02 <sup>1</sup> Actual	2002-03 Projection	2003-04 Target
Improve the level of service to taxpayers including providing forms, information and reasonably prompt payment of approved refund claims:				
Percent of tax returns timely processed <sup>2</sup>	69%	70%	75%	75%
Refunds paid (checks issued)	287,610	217,712	220,000	220,000
Annual returns processed (estimates, income tax and withholding)	541,563	552,300	550,000	550,000
Assessments issued	97,183	107,151	100,000	100,000
Interest paid for late refunds	470,068	303,976	300,000	300,000
Protect the City's revenue by proper and timely accounting for returns filed and payments received:				
Income tax collections percent of budget	88%	84%	100%	100%
Utility Users Tax collections as percent of budget	96%	90%	100%	100%
Collection of litigated UUT	\$513,866	\$1,482,486	\$1,000,000	\$1,000,000
Payment documents processed <sup>2</sup>	277,012	189,530	200,000	200,000
Increase the City's revenue by enforcing tax regulations against those who do not voluntarily file and pay:				
Number of dunning notices sent	Monthly	Monthly	Monthly	Monthly
Tax clearances	6,057	5,479	5,500	5,500
Income Tax returns processed <sup>1</sup>	378,689	362,270	360,000	360,000
<b>Activity Costs</b>	<b>\$10,621,244</b>	<b>\$5,966,679</b>	<b>\$6,333,007</b>	<b>\$7,060,981</b>

<sup>1</sup> Based on calendar year (e.g. 1999 calendar processing year report for 1999-00).

<sup>2</sup> "Timely is defined as within 75 days of filing date.

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Income Tax</b>	<b>2002-03 Redbook</b>		<b>2003-04 Dept Final Request</b>		<b>2003-04 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Accounts - City Income Tax Operation</b>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00247 - Accounts - City Income Tax Operation						
230110 - Income Tax	78	\$6,333,007	88	\$7,102,100	86	\$7,060,981
<b>APPROPRIATION TOTAL</b>	<b>78</b>	<b>\$6,333,007</b>	<b>88</b>	<b>\$7,102,100</b>	<b>86</b>	<b>\$7,060,981</b>
<b>ACTIVITY TOTAL</b>	<b>78</b>	<b>\$6,333,007</b>	<b>88</b>	<b>\$7,102,100</b>	<b>86</b>	<b>\$7,060,981</b>

**CITY OF DETROIT**  
**Budget Development for FY 2003 - 2004**  
**Appropriations - Summary Objects**

	<b>2002-03 Redbook</b>	<b>2003-04 Dept Final Request</b>	<b>2003-04 Mayor's Budget Rec</b>
<b>AC3023 - Income Tax Operation</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,809,877	3,130,808	3,033,265
EMPBENESL - Employee Benefi	1,419,673	1,727,848	1,781,272
PROFSVCSL - Professional/Con	426,000	446,000	446,000
OPERSUPSL - Operating Suppli	417,331	406,592	409,592
OPERSVCSL - Operating Servic	910,850	998,941	998,941
FIXEDCHGSL - Fixed Charges	349,276	391,911	391,911
<i>A23000 - Finance Department</i>	<i>6,333,007</i>	<i>7,102,100</i>	<i>7,060,981</i>
<b>AC3023 - Income Tax Operation</b>	<b>6,333,007</b>	<b>7,102,100</b>	<b>7,060,981</b>
<b>Grand Total</b>	<b>6,333,007</b>	<b>7,102,100</b>	<b>7,060,981</b>

## **FINANCE (23)**

### ***PENSION ADMINISTRATION ACTIVITY INFORMATION***

#### ACTIVITY DESCRIPTION: PENSION ADMINISTRATION

This Activity is responsible for the administration of the employee pension and retirement systems, and the employee benefit plans.

#### GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
  - Enroll all new employees in either the General Retirement System or the Policemen and Firemen Retirement System and the Employee Benefit Plan.
  - Audit and pay all medical exams for employees applying for disability retirements.
  - Educate staff to daily shred all discarded documents which contain personal employee information.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and punctual manner.
  - Monitor the earnings of all employees for credit to either the General Retirement System or the Police and Firemen Retirement System.
  - Estimate, compute, counsel and assist employees in filing of requests for retirement (service, non-duty, duty, early, vested, survivors, etc.).
  - Schedule and document all meetings of the General Retirement System, the Policemen and Firemen Retirement System and the Employees Benefit Plan.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analyses and arrangements.
  - Monitor the investments of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
  - Prepare the monthly payroll for the General Retirement System and the Policemen and Firemen Retirement System and all related details concerning these payrolls.
  - Perform all required accounting functions for the General Retirement System and the Policemen and Firemen Retirement System.
  - Prepare all information necessary for the yearly actuarial valuations of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
  - Audit all disability earnings to ensure proper payment.
  - Prepare all reports required by the trustees.
  - Produce an annual report to be distributed to all active and retired employees and other interested parties.
  - Produce personal employee benefit statements.
  - Communicate with all active and retired employees on an ongoing basis.
  - Audit and pay all death benefits for active and retired employees.

#### MAJOR INITIATIVES:

- Implementation of the 1998 Defined Contribution Plan during calendar year 2003-04. Implementation of the Drop Plan for Police and Fire uniform employees.
- Complete rewrite of the Pension Payroll System, a two year project that began in 2002-03.

#### PLANNING FOR THE FUTURE:

Phase II of our imaging system project to image all investment and accounting related documents and files.

**FINANCE (23)*****PENSION ADMINISTRATION MEASURES TARGETS***

Goals: Measures	2000-01 Actual	2001-02 Actual	2002-03 Projection	2003-04 Target
Provide a safe environment by enhancing our safety, training and wellness program: Disabilities approved	66	81	60	60
Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees:				
Percent of retirees using direct deposit	61%	65%	67%	69%
Number of days to refund annuity monies (from Board approval)	10	3	2	1
Number of hours to return calls	24-48	24-48	24	24
Number of days to answer letters	5	5	5	5
Accuracy of computation and payment	99.5%	99.5%	100%	100%
Facilitate business development and economic growth by providing timely and accurate financial information analyses and arrangements.				
Retirement system income collection (including accruals)	100%	100%	100%	100%
Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion:				
Retirees added to payroll	799	879	750	900
<b>Activity Costs</b>	<b>\$3,039,487</b>	<b>\$3,405,020</b>	<b>\$5,845,553</b>	<b>\$6,814,968</b>



**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Pension</b>	<b>2002-03</b>		<b>2003-04</b>		<b>2003-04</b>	
	<b>Redbook</b>		<b>Dept Final</b>		<b>Mayor's</b>	
<b>Accounts - Pension and Employee Ben</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>Budget Rec</b>	<b>AMOUNT</b>
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00246 - Accounts - Pension and Employee Benefit						
230040 - Pension	42	\$5,845,553	42	\$6,536,678	42	\$6,814,968
<b>APPROPRIATION TOTAL</b>	<b>42</b>	<b>\$5,845,553</b>	<b>42</b>	<b>\$6,536,678</b>	<b>42</b>	<b>\$6,814,968</b>
<b>ACTIVITY TOTAL</b>	<b>42</b>	<b>\$5,845,553</b>	<b>42</b>	<b>\$6,536,678</b>	<b>42</b>	<b>\$6,814,968</b>

**CITY OF DETROIT**  
**Budget Development for FY 2003 - 2004**  
**Appropriations - Summary Objects**

	<b>2002-03 Redbook</b>	<b>2003-04 Dept Final Request</b>	<b>2003-04 Mayor's Budget Rec</b>
<b>AC4523 - Pensions &amp; Employee Benefits</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,849,297	1,745,666	1,906,813
EMPBENESL - Employee Benefi	930,274	997,482	1,114,625
PROFSVCSL - Professional/Con	1,981,400	2,606,741	2,606,741
OPERSUPSL - Operating Suppli	66,500	71,300	71,300
OPERSVCSL - Operating Servic	803,282	907,189	907,189
CAPEQUPSL - Capital Equipmei	20,000	20,000	20,000
OTHEXPSSL - Other Expenses	194,800	188,300	188,300
<i>A23000 - Finance Department</i>	<i>5,845,553</i>	<i>6,536,678</i>	<i>6,814,968</i>
<b>AC4523 - Pensions &amp; Employee Benefits</b>	<b>5,845,553</b>	<b>6,536,678</b>	<b>6,814,968</b>
<b>Grand Total</b>	<b>5,845,553</b>	<b>6,536,678</b>	<b>6,814,968</b>

**CITY OF DETROIT**  
**Budget Development for FY 2003 - 2004**  
**Appropriation Summary - Revenues**

	2001-02 Actuals	2002-03 Redbook	2003-04 Dept Final Request	2003-04 Mayor's Budget Rec	Variance
<b>A23000 - Finance Department</b>					
<i>00060 - Assessments Division</i>					
447370 - Sale-Mfrd & Reproduce	20,539	58,000	58,000	58,000	0
<i>00060 - Assessments Division</i>	20,539	58,000	58,000	58,000	0
<i>00063 - Treasury Division</i>					
448115 - Other Fees	260,411	298,860	298,860	298,860	0
472100 - Other Forfeits And Pen	36,912	23,000	33,220	33,220	10,220
474100 - Miscellaneous Receipts	31,463	0	0	0	0
474130 - Misc Recpts-Cash Ove	(510)	0	0	0	0
474140 - Misc Receipts-Postage	305,498	214,581	314,669	275,000	60,419
<i>00063 - Treasury Division</i>	633,774	536,441	646,749	607,080	70,639
<i>00245 - Accounts Division - Administration</i>					
447555 - Other Reimbursements	102,909	187,368	187,368	187,368	0
449125 - Personal Services	548,393	120,200	130,000	120,000	(200)
449155 - Personal Services-Dep	1,280,464	788,221	683,798	683,798	(104,423)
524100 - Interagy Recpts-Comm	0	35,945	39,140	39,140	3,195
<i>00245 - Accounts Division - Administr</i>	1,931,766	1,131,734	1,040,306	1,030,306	(101,428)
<i>00832 - Departmental Accounting Operations</i>					
449125 - Personal Services	0	0	78,084	0	0
<i>00832 - Departmental Accounting Ope</i>	0	0	78,084	0	0
<i>00247 - Accounts - City Income Tax Operation</i>					
472230 - Recoveries	288	2,000	2,000	2,000	0
<i>00247 - Accounts - City Income Tax O</i>	288	2,000	2,000	2,000	0
<i>00246 - Accounts - Pension and Employee Bene</i>					
447615 - Other Reimb - Pension	3,405,020	5,845,553	5,865,237	6,143,527	297,974
<i>00246 - Accounts - Pension and Empl</i>	3,405,020	5,845,553	5,865,237	6,143,527	297,974
<i>00897 - Eastern Market Renovations</i>					
522100 - Sale Of Bonds	118,254	0	0	0	0
<i>00897 - Eastern Market Renovations</i>	118,254	0	0	0	0
<b>A23000 - Finance Department</b>	<b>6,109,641</b>	<b>7,573,728</b>	<b>7,690,376</b>	<b>7,840,913</b>	<b>267,185</b>
<b>Grand Total</b>	<b>6,109,641</b>	<b>7,573,728</b>	<b>7,690,376</b>	<b>7,840,913</b>	<b>267,185</b>

**CITY OF DETROIT**  
**MAYOR'S 2003/2004 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2002 2003 FTE	FY 2003 2004 FTE	2003 2004 FTE
Classification			
<b>00058 - Administration</b>			
<b>230010 - Administration</b>			
Finance Director	1	1	1
Deputy Finance Director	1	1	1
General Manager - Finance	1	1	0
Manager II - Finance	1	1	0
Manager I - Finance	1	1	2
Executive Secretary III	1	1	1
Executive Secretary II	1	1	1
Office Assistant II	1	1	1
<b>Total Administration</b>	<b>8</b>	<b>8</b>	<b>7</b>
<b>Total Administration</b>	<b>8</b>	<b>8</b>	<b>7</b>
<b>00060 - Assessments Division</b>			
<b>230120 - Assessment</b>			
Assessor	3	3	3
Manager II - Finance	1	1	1
Manager I - Finance	3	3	3
Sprv-Assessment Rec & Admin	2	2	2
Assessors Board Coord	1	1	1
Appraiser III	11	11	10
Appraiser II	10	10	10
Appraiser I	10	9	8
Appraisal Technician II	5	4	4
Appraisal Technician I	11	11	11
Executive Secretary I	1	1	1
Senior Stenographer	2	4	2
Head Clerk	1	1	1
Principal Clerk	2	2	2
Senior Clerk	4	4	4
Office Assistant III	4	4	4
Clerk Part Time Special Svcs	3	3	0
Business System Support Splst	0	1	1
Clerk	0	0	3

**CITY OF DETROIT**  
**MAYOR'S 2003/2004 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2002 2003 FTE	FY 2003 2004 FTE	2003 2004 FTE
Classification			
<b>00060 - Assessments Division</b>			
<b>230120 - Assessment</b>			
Sr Asst Civil Eng - Field	0	1	0
<b>Total Assessment</b>	<b>74</b>	<b>76</b>	<b>71</b>
<b>Total Assessments Division</b>	<b>74</b>	<b>76</b>	<b>71</b>
<b>00061 - Purchasing Division</b>			
<b>230080 - Purchasing</b>			
Purchasing Director	1	1	1
Manager I - Finance	2	0	0
Business System Support Splst	3	3	3
Principal Purchases Agent	5	5	5
Purchases Agent III	13	14	14
Executive Secretary II	1	1	1
Principal Clerk	2	0	0
Senior Clerk	4	0	0
Office Assistant III	3	0	0
Office Assistant II	5	2	2
Head Clerk	0	1	1
Purchasing Assistant	0	8	5
Office Assistant I	0	0	0
Principal Clerk	0	0	0
Manager II - Finance	0	2	2
<b>Total Purchasing</b>	<b>39</b>	<b>37</b>	<b>34</b>
<b>Total Purchasing Division</b>	<b>39</b>	<b>37</b>	<b>34</b>
<b>00063 - Treasury Division</b>			
<b>230070 - Treasury</b>			
Treasurer	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	2	1	1
Principal Accountant	2	2	2
Senior Accountant	4	4	4
Paymaster	1	1	0

**CITY OF DETROIT**  
**MAYOR'S 2003/2004 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2002 2003 FTE	FY 2003 2004 FTE	2003 2004 FTE
Classification			
<b>00063 - Treasury Division</b>			
<b>230070 - Treasury</b>			
Executive Secretary I	1	1	1
Head Clerk	5	5	5
Condemnation Award Specialist	1	1	1
Revenue Collections Specialist	3	3	3
Revenue Collector	11	11	10
Revenue Collections Clerk	3	3	2
Principal Clerk	12	12	11
Senior Teller	6	6	6
Senior Clerk/Teller	2	2	2
Senior Clerk	13	13	13
Office Assistant III	9	9	9
Clerk	4	4	9
Office Assistant II	1	1	1
Clerk Part Time Special Svcs	5	5	0
Records Systems Specialist II	0	0	1
<b>Total Treasury</b>	<b>87</b>	<b>86</b>	<b>83</b>
<b>Total Treasury Division</b>	<b>87</b>	<b>86</b>	<b>83</b>
<b>00245 - Accounts Division - Administration</b>			
<b>230020 - Project Administration</b>			
Manager I - Finance	1	0	1
Principal Accountant	5	6	5
Senior Accountant	3	2	2
Investment Manager	0	1	0
Investment Agent	0	0	1
Manager II - Finance	0	1	0
<b>Total Project Administration</b>	<b>9</b>	<b>10</b>	<b>9</b>
<b>230030 - Accounts Payable</b>			
Manager I - Finance	1	1	1
Admin Asst GD II - Finance	1	1	1
Principal Accountant	1	1	1

**CITY OF DETROIT**  
**MAYOR'S 2003/2004 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2002 2003 FTE	FY 2003 2004 FTE	2003 2004 FTE
Classification			
<b>00245 - Accounts Division - Administration</b>			
<b>230030 - Accounts Payable</b>			
Sr Governmental Analyst	1	1	0
Head Clerk	1	1	1
Principal Clerk	2	2	2
Clerk	3	3	1
Office Assistant II	1	1	1
Senior Voucher Audit Clerk	4	6	4
Voucher Audit Clerk	10	10	10
<b>Total Accounts Payable</b>	<b>25</b>	<b>27</b>	<b>22</b>
<b>230060 - Payroll Audit</b>			
Manager I - Finance	1	1	1
Admin Asst GD II - Finance	2	2	2
Principal Accountant	1	1	1
Senior Accountant	2	2	2
Sr Governmental Analyst	1	1	0
Administrative Specialist I	2	2	1
Sr Payroll Audit Clerk	6	6	6
Payroll Audit Clerk	8	8	8
Head Clerk	2	2	1
Principal Clerk	1	1	1
Senior Clerk	1	1	0
Office Assistant II	3	3	2
Principal Governmental Analyst	0	1	1
<b>Total Payroll Audit</b>	<b>30</b>	<b>31</b>	<b>26</b>
<b>230090 - Debt Management</b>			
General Manager - Finance	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	1	1	1
Investment Agent	1	1	1
Principal Accountant	1	1	1
Senior Accountant	1	1	1

**CITY OF DETROIT**  
**MAYOR'S 2003/2004 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2002 2003 FTE	FY 2003 2004 FTE	2003 2004 FTE
Classification			
<b>00245 - Accounts Division - Administration</b>			
<b>230090 - Debt Management</b>			
Office Assistant III	1	1	1
<b>Total Debt Management</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>230100 - Risk Management</b>			
General Manager - Finance	1	1	1
Manager I - Finance	3	3	3
Risk Analyst	1	1	1
Sr Worker's Comp Specialist	1	1	1
Worker Compensation Specialist	7	7	7
Supervising Safety Officer	1	1	1
Safety Officer	9	9	8
Assistant Safety Officer	4	4	3
Office Assistant III	2	2	2
Clerk	2	2	2
Office Assistant II	5	5	5
<b>Total Risk Management</b>	<b>36</b>	<b>36</b>	<b>34</b>
<b>230130 - General Accounting</b>			
Chief Accounting Officer	1	1	1
General Manager - Finance	1	1	1
Manager II - Finance	1	2	2
Manager I - Finance	3	3	3
Business System Support Splst	3	3	3
Principal Accountant	9	12	11
Senior Accountant	8	5	4
Semi-Senior Accountant	1	1	1
Executive Secretary I	1	1	1
Principal Clerk	2	2	2
Office Assistant III	2	2	2
<b>Total General Accounting</b>	<b>32</b>	<b>33</b>	<b>31</b>



**CITY OF DETROIT**  
**MAYOR'S 2003/2004 RECOMMENDED BUDGET**

**Finance Department**

<b>Appropriation</b>	<b>REDBOOK FY</b>	<b>DEPT REQUEST</b>	<b>MAYORS FY</b>
<b>Organization</b>	<b>2002 2003 FTE</b>	<b>FY 2003 2004 FTE</b>	<b>2003 2004 FTE</b>
<b>Classification</b>			
<b>00245 - Accounts Division - Administration</b>			
<b>230240 - Facilities Management</b>			
General Manager - Finance	1	1	0
<b>Total Facilities Management</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Accounts Division - Administration</b>	<b>140</b>	<b>145</b>	<b>129</b>
<b>00246 - Accounts - Pension and Employee Benefits</b>			
<b>230040 - Pension</b>			
General Manager - Finance	1	1	1
Manager II - Finance	2	2	2
Manager I - Finance	3	3	3
Investment Analyst	1	1	1
Principal Accountant	3	3	3
Office Management Assistant	1	1	1
Senior Accountant	7	7	7
Principal Governmental Analyst	1	1	1
Head Clerk	2	2	2
Principal Clerk	4	4	4
Recording Secretary - Ret Sys	2	3	2
Senior Clerk	4	5	4
Office Assistant III	2	5	6
Senior Stenographer	2	1	2
Clerk	3	2	2
Office Assistant II	4	1	1
<b>Total Pension</b>	<b>42</b>	<b>42</b>	<b>42</b>
<b>Total Accounts - Pension and Employee Benefits</b>	<b>42</b>	<b>42</b>	<b>42</b>
<b>00247 - Accounts - City Income Tax Operations</b>			
<b>230110 - Income Tax</b>			
General Manager - Finance	1	1	1
Manager II - Finance	2	2	2
Manager I - Finance	2	2	2
Principal Accountant	5	5	4
Senior Accountant	8	8	8

**CITY OF DETROIT**  
**MAYOR'S 2003/2004 RECOMMENDED BUDGET**

**Finance Department**

<b>Appropriation</b>	<b>REDBOOK FY</b>	<b>DEPT REQUEST</b>	<b>MAYORS FY</b>
<b>Organization</b>	<b>2002 2003 FTE</b>	<b>FY 2003 2004 FTE</b>	<b>2003 2004 FTE</b>
<b>Classification</b>			
<b>00247 - Accounts - City Income Tax Operation</b>			
<b>230110 - Income Tax</b>			
Sprv Income Tax Investigator	2	2	2
Senior Income Tax Investigator	16	16	16
Income Tax Investigator	15	15	15
Office Management Assistant	1	1	1
Head Clerk	1	1	1
Principal Clerk	2	2	2
Senior Clerk	6	6	5
Office Assistant III	4	4	4
Office Assistant II	13	13	13
Clerk Part Time Special Svcs	0	10	0
Clerk	0	0	10
<b>Total Income Tax</b>	<b>78</b>	<b>88</b>	<b>86</b>
<b>Total Accounts - City Income Tax Operation</b>	<b>78</b>	<b>88</b>	<b>86</b>
<b>00832 - Departmental Accounting Operations</b>			
<b>230050 - Departmental Accounting Operatio</b>			
Manager II - Public Works	1	1	1
Manager II - Finance	1	2	1
Manager I - Finance	4	4	5
Principal Accountant	12	14	13
Senior Accountant	25	25	20
Semi-Senior Accountant	9	8	9
Sr Governmental Analyst	3	3	3
Senior Bookkeeper	1	1	1
Principal Clerk	2	2	2
Teller	1	1	1
Senior Clerk	7	7	7
Office Assistant III	9	9	7
Office Assistant II	4	4	4

**CITY OF DETROIT**  
**MAYOR'S 2003/2004 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2002 2003 FTE	FY 2003 2004 FTE	2003 2004 FTE
Classification			
<b>00832 - Departmental Accounting Operations</b>			
<b>230050 - Departmental Accounting Operatio</b>			
Semi-Senior Accountant	0	0	0
<b>Total Departmental Accounting Operations</b>	<b>79</b>	<b>81</b>	<b>74</b>
<b>Total Departmental Accounting Operations</b>	<b>79</b>	<b>81</b>	<b>74</b>
<b>10674 - Office of Targeted Business Developr</b>			
<b>230015 - Targeted Business Development</b>			
Manager II - Finance	1	1	1
Manager I - Finance	1	1	0
Principal Governmental Analyst	2	2	2
Office Assistant III	1	1	0
Principal Accountant	0	1	0
<b>Total Targeted Business Development</b>	<b>5</b>	<b>6</b>	<b>3</b>
<b>Total Office of Targeted Business Developme</b>	<b>5</b>	<b>6</b>	<b>3</b>
<b>10883 - Living Wage Compliance</b>			
<b>230085 - Living Wage</b>			
Purchases Agent III	2	2	0
<b>Total Living Wage</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Total Living Wage Compliance</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Agency Total</b>	<b>554</b>	<b>571</b>	<b>529</b>